

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

**REPORT AND FINANCIAL STATEMENTS
For the year ended 05 April 2022**

Charity Number 507081

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

ANNUAL REPORT AND FINANCIAL STATEMENTS

For the year ended 05 April 2022

Contents	Page
Trustees annual report	1 to 5
Independent examiners report	6
Statement of Financial Activities (including income and expenditure account)	7
Balance sheet	8
Notes to the financial statements	9 to 16

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

TRUSTEES ANNUAL REPORT

For the year ended 05 April 2022

The trustees are pleased to present their annual trustees' report together with the financial statements of the charity for the year ended 5 April 2022.

The financial statements comply with the Charities Act 2011, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)

1. Objectives, strategies and activities for the year

Objectives and Activities

The object of the charity, as detailed in the trust deed, is the relief in conditions of need of members of the Northumbria Police or former members of those police forces previously existing within the Northumbria Police area and the wives, widows, children and other dependents of such persons

2. Contribution by Volunteers

There are no volunteers currently in the charity

3. Achievements and Performance

The last year has again seen the trust continue to support numerous officers who were requiring support, mainly by continuing to provide short breaks at the log cabin in the Lake District. A decision was also made for the fund to support team event days where a team or shift had experienced significant trauma related incidents at work. A trial team event supported following a referral from the force's Trauma lead Sue Hadden took place with the following criteria agreed by the trust:-

- a) Any future applications will be submitted through Wellbeing or a Benevolent Fund representative and not an individual member.
- b) The team will make all arrangements for the event day and provide an invoice to the Treasurer for payment to the company directly.
- c) A maximum of £50.00 per participant will be funded.
- d) At least 1 participant of the Team must be a current member of the NPBF and must attend the Event Day.
- e) All Team participants must be listed on the application report and all non- members must submit an application form to join the NPBF prior to the event day and payment of costs by NPBF.

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

TRUSTEES ANNUAL REPORT

For the year ended 05 April 2022

Continuing stressful incidents have reinforced the need for the fund to be available to support officers involved in a variety of situations.

The charity also funds floral tributes for deaths of retired and serving police officers, as well as providing out-of-pocket expenses for those attending convalescent homes.

Income has been maintained by carefully budgeting and the assistance of financial advisors. We continue to explore new ways of maintaining our activities and other avenues of fundraising.

4. Fundraising

No fundraising has taken place

5. Investments

Continued investment with Brewin Dolphin

6. Financial review

Review of the year

The results for the year and the charity's financial position at the end of the year are shown in the attached financial statements.

During the year the Charity had income of £36,420 (2021: £31,853) and expenditure of £61,657 (2021: £30,146). There was an operating deficit of £25,237 (2021: £1,707).

At 5 April 2022 the Charity had net assets of £1,254,596 (2021: £1,239,514).

Reserves policy/Going concern

The Trustees consider the level of reserves, £91,224 (2021: £61,538), prudent for the Charity at this time taking into account potential liabilities in the event that the charity ceased. Our Reserves Policy is reviewed annually.

7. Plans for future periods

The trust aims to continue to build on the good work of the previous year. They have created a brochure to promote membership of the charity including testimonials from previous users. The brochure, along with an application form has been sent to all current officers in the force who are not yet members of the fund to increase awareness of the charity and the support it can offer. Benevolent fund representatives have also been asked to speak to their colleagues to promote the charity and attend group sessions to speak to new student officers at the start of their careers.

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

TRUSTEES ANNUAL REPORT

For the year ended 05 April 2022

The holiday lodge at Fallbarrow is still being used regularly by members and regular ongoing maintenance of the holiday home continues to take place to maintain it to a high standard, and funds are available to do this.

All committee meetings are now conducted in person as opposed to online as a result of government guidelines being lifted following the COVID pandemic.

A Brewin Dolphin representative continues to maintain regular contact with the charity regarding the investment portfolio. He is invited to attend trust meetings at least annually to provide a full update in addition to all trustees.

8. Reference and administrative details of the charity, its trustees and advisors

Registered charity name	The Northumbria Police (Lillian Eve Memorial) Trust
Charity number	507081
Trustees and Members of the Board	L. Woodfine D. Woodward A. Hewitt J. Watts J Bowman R. Blenkinsop I. Drummond A Hutchinson L Woodward D Barton (commenced 20/09/21)
Independent Examiner	Doug Maltman FMAAT Connected Voice Business Services Ltd Higham House Higham Place Newcastle upon Tyne. NE1 8AF.
Bankers	Lloyds Bank

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

TRUSTEES ANNUAL REPORT

For the year ended 05 April 2022

9. Structure, governance and management

Governing Document

The organisation is a Charitable Trust. The Charitable Trust was established under a Memorandum of Association which established the objects and powers of the Charitable Trust and is governed under its Articles of Association. In the event of a winding up any member (who is a trustee) undertakes to contribute to the payment of liabilities such amount as may be required not exceeding the total of £1.

Recruitment and Appointment of the Board

Trustees are selected on the basis of specialist skills and commitment to the objectives and aims of the organisation.

Board Induction and Training

New Board Members are introduced to the work of the organisation and informed of their legal roles and responsibilities at an induction meeting. The induction and training programme for new Board Members includes:

- A briefing by the Chair or Chief Executive
- An explanation of roles and responsibilities as a Board Member
- Copies of the main charity documents including the Memorandum and Articles of Association and the Financial Statements
- Copy of the business plan and most recent evaluation report
- Copies of recent board papers including budgets and management accounts
- A copy of the Charity Commission publication "How to be an Effective Trustee"
- A copy of the governance structure.

**THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST
TRUSTEES ANNUAL REPORT**

For the year ended 05 April 2022

17. Statement of Trustee Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity SORP requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of incoming resources and application of resources, including the receipts and payments of the charity for that year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 29.11.2022 and signed on their behalf by:

Angela Hewitt
Treasurer

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 05 April 2022

I report on the financial statements of The Northumbria Police (Lillian Eve Memorial) Trust for the year ended 05 April 2022, which are set out on pages 7 to 16.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination.

I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Doug Maltman FMAAT
Connected Voice Business Services Ltd
Higham House
Higham Place
Newcastle upon Tyne
NE1 8AF
Date: 30.11.2022

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 05 April 2022

	Notes	Unrestricted Funds £	Total 2022 £	Total 2021 £
<u>Income from:</u>				
Donations and legacies	6	40	40	-
Charitable activities				
Other trading activities	7	16,474	16,474	14,163
Investments	8	19,906	19,906	17,690
Total income		36,420	36,420	31,853
<u>Expenditure on:</u>				
Investment management costs	9	8,956	8,956	7,997
Charitable activities				
Operation of the charity	10	52,701	52,701	22,149
Total expenditure		61,657	61,657	30,146
Net income/(expenditure) before investment gains/(losses)		(25,237)	(25,237)	1,707
Net gains/(losses) on investments	16	40,319	40,319	195,460
Net income/(expenditure) and net movement of funds		15,082	15,082	197,167
<u>Reconciliation of funds</u>				
Total funds brought forward		1,239,514	1,239,514	1,042,347
Total funds carried forward		1,254,596	1,254,596	1,239,514

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

The notes on pages 9 to 16 form an integral part of these accounts.

BALANCE SHEET

As at 05 April 2022

	Notes	£	Total 2022 £	£	Total 2021 £
Fixed assets					
Tangible assets	15		297,142		330,158
Investments	16		866,230		847,818
Total fixed assets			1,163,372		1,177,976
Current assets					
Debtors	18	614		2,702	
Investments	16	71,752		38,891	
Cash at bank and in hand	19	20,418		20,725	
Total current assets			92,784	62,318	
Creditors: amounts falling due within one year	20	(1,560)		(780)	
Net current assets			91,224		61,538
Total assets less current liabilities			1,254,596		1,239,514
Total net assets or liabilities			1,254,596		1,239,514
Funds of the charity					
Unrestricted income funds			1,254,596		1,239,514
Total funds			1,254,596		1,239,514

The notes on pages 9 to 16 form an integral part of these accounts.

These financial statements were approved by the Board on: 29.11.2022

and are signed on its behalf by: A Hewitt
Treasurer

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 05 April 2022

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2 Basis of accounting

2.1 Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Northumbria Police (Lillian Eve Memorial) Trust meets the definition of a public benefit entity under FRS

2.2 Preparation of the accounts on a going concern basis

The charity reported total unrestricted funds at the year end of £1,254,596 and has already secured a significant amount of funding for the current year. The trustees are of the view that the immediate future of the charity for the next 12 to 18 months is secure and that on this basis the charity is a going concern.

Due to the COVID-19 pandemic, it has put pressure on all businesses in 2021-22. It should be noted that the debtors have been received and the creditors are being paid when the payments are falling due. No other significant events affecting the Charity since the year end.

3 Income

3.1 Recognition of income

Income is recognised when the charity has entitlement to the resources, any performance conditions attached to the item(s) of income have been met, it is more likely than not that the resources will be received and the monetary value can be measured with sufficient reliability

3.2 Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FRS102 SORP or FRS102.

3.3 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

3.4 Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in donations and legacies.

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 05 April 2022

3.5 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the

4 Expenditure and liabilities

4.1 Liability recognition

Liabilities are recognised when it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

4.2 Charitable activities

Expenditure on charitable activities includes the costs of work and other activities undertaken to further the purposes of the charity and their associated support costs.

4.3 Governance and support costs

Support costs have been allocated between governance cost and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

4.4 Irrecoverable VAT

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

4.5 Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

4.6 Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

5 Assets

5.1 Tangible fixed assets for use by the charity

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis, the charity does not currently have any tangible fixed

Freehold property

Straight line for a useful life of 50 years

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 05 April 2022

5.2 Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments.

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 05 April 2022

Analysis of income

	Unrestricted Funds £	Total 2022 £	Total 2021 £
6 Donations and legacies			
Donations and gifts	40	40	-
	40	40	-
7 Other trading activities			
Subscriptions	16,474	16,474	14,163
	16,474	16,474	14,163
8 Income from investments			
Income on investments	19,906	19,906	17,690
	19,906	19,906	17,690

Analysis of expenditure on charitable activities

	Unrestricted Funds £	Total 2022 £	Total 2021 £
9 Expenditure on investments			
Investment management costs	8,956	8,956	7,997
	8,956	8,956	7,997
10 Charitable activities			
<u>Direct costs</u>			
Lodge and travel expenses	8,192	8,192	6,478
Donations and Grants	-	-	2,959
Charitable activities	5,156	5,156	-
<u>Support costs</u>			
Insurance	1,083	1,083	575
Office equipment costs	1,561	1,561	1,743
Depreciation	33,016	33,016	7,836
Other expenses	923	923	131
<u>Governance costs</u>			
Independent examiner's fees for reporting on the accounts	780	780	780
Trustee expenses	490	490	150
Treasurer expenses	750	750	750
Secretary expenses	750	750	750
	52,701	52,701	22,149

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 05 April 2022

11 Fees for examination of the accounts

	2022 £	2021 £
Independent examiner's fees for reporting on the accounts	780	780
	<u>780</u>	<u>780</u>

12 Analysis of staff costs and the cost of key management personnel

The charity currently does not employ staff.

13 Transactions with trustees

The trustees have been paid remunerations and received other benefits from an employment with their charity or a related entity.

In the period the charity has paid trustees remuneration and benefits.

Name	Remuneration £	Pension £	Other £	Total 2022 £	Total 2021 £
A Hewitt	750	-	-	750	750
D Woodward	-	-	-	-	375
L Woodfine	750	-	-	750	375

Allowance for time spent on the charity activities but, not as a trustee.

Trustees' expenses

The following detail the expenses incurred by the trustees.

	2022 £	2021 £
Travel	300	75
Other	190	75
	<u>490</u>	<u>150</u>

Transaction(s) with related parties

There have been no related party transactions in the reporting period.

14 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 05 April 2022

	Freehold Property	Total 2022	Total 2021
	£	£	£
15 Tangible fixed assets			
Cost			
Balance brought forward	391,735	391,735	386,648
Additions	-	-	5,087
Disposals	-	-	-
Balance carried forward	391,735	391,735	391,735
Depreciation			
Basis	SL		
Rate	10 years		
Balance brought forward	61,577	61,577	53,741
Depreciation charge for year	33,016	33,016	7,836
Disposals	-	-	-
Balance carried forward	94,593	94,593	61,577
Net book value			
Brought forward	330,158	330,158	332,907
Carried forward	297,142	297,142	330,158

For the year ended 5 April 2022 the life span of the asset has been changed to ten years.

16 Fixed asset investments

	£ 2022	£ 2021
Valuation at the beginning of the reporting period	847,818	653,898
Acquisitions during the reporting period	4,007	111,215
Disposals during the reporting period	(25,914)	(112,755)
Revaluation during the reporting period	40,319	195,460
Valuation as at 5th April 2021	866,230	847,818

Cash element of investments

	£ 2022	£ 2021
Opening balance at beginning of reporting period	38,891	27,658
Acquisitions during the reporting period	(4,007)	(111,215)
Disposals during the reporting period	25,914	112,755
Dividends received during the reporting period	19,906	17,690
Transfer in/(out) during the reporting period	4	-
Management fee for the reporting period	(8,956)	(7,997)
Net cash gain/(loss) as at 5th April 2021	71,752	38,891
Total investment value as at 5th April 2021	937,982	886,709

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 05 April 2022

17 Loans

Loan period is three years and is to a user of the services of the trust.

	£
Loan principal	2,000
2021-22 Repayment	(2,000)
	-

18 Debtors and prepayments (receivable within 1 year)

	2022 £	2021 £
Loans	-	2,000
Prepayments	614	702
	614	2,702

19 Cash at bank and in hand

	2022 £	2021 £
Cash at bank Lloyds	20,418	20,725
	20,418	20,725

20 Creditors and accruals (payable within 1 year)

	2022 £	2021 £
Accruals		
Independent examination of accounts	1,560	780
	1,560	780

21 Events after the end of the reporting period

Due to the COVID-19 pandemic, it has put pressure on all businesses in 2020-21. It should be noted that the debtors have been received and the creditors are being paid when the payments are falling due. No other significant events affecting the Company since the year end.

22 Analysis of charitable funds

Analysis of movements in unrestricted funds As at 5 April 2022

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Unrestricted funds					
General unrestricted fund	1,239,514	76,739	(61,657)	-	1,254,596
Totals	1,239,514	76,739	(61,657)	-	1,254,596

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 05 April 2022

As at 5 April 2021

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Unrestricted funds					
General unrestricted fund	1,042,347	227,313	(30,146)	-	1,239,514
Totals	1,042,347	227,313	(30,146)	-	1,239,514

Purpose of unrestricted funds

General unrestricted fund The 'free reserves' of the charity

23 Capital commitments

As at 05 April 2022, the charity had no capital commitments (2021 -£nil)

24 Analysis of net assets between funds

	Unrestricted Funds £	Total 2022 £	Total 2021 £
Tangible fixed assets	297,142	297,142	330,158
Investments	866,230	866,230	847,818
Cash at bank and in hand	20,418	20,418	20,725
Other net current assets/(liabilities)	70,806	70,806	40,813
	1,254,596	1,254,596	1,239,514